

**COMMONWEALTH OF VIRGINIA
DEPARTMENT OF CHARITABLE GAMING
ANNUAL FINANCIAL REPORT**

- Who must file**
1. All organizations that held a charitable gaming permit at any time during the calendar year.
 2. Any organization that has ceased gaming, but had charitable gaming funds on hand at the end of the prior report year. Form 101 must be filed annually until all funds have been disbursed in accordance with the Charitable Gaming Statute and the Charitable Gaming Rules and Regulations.
- What must be filed** **Form 101**, Annual Financial Report Form, Department of Charitable Gaming.
- When to file** An Annual Financial Report Form 101 is due by March 15th, and shall cover all charitable gaming activities for the prior calendar year ending December 31st
- Where to File** The completed Annual Financial Report (all eight parts) – Form 101, including all attachments of bank statements and use of proceeds listings and a check for fees due should be mailed to:
- Department of Charitable Gaming
James Monroe Building
101 North 14th Street, 17th Floor
Richmond, Virginia 23219
- Failure to File** Organizations are subject to a late filing penalty of \$25 per day from the due date. *Pursuant to section 18.2-340.30 E of the Charitable Gaming Statute*; "Failure to file reports within 30 days of the time such reports are due shall cause the automatic revocation of the permit, and no organization shall conduct any bingo game or raffle thereafter until the report is properly filed and a new permit is obtained."
- Required Form** The Annual Financial Report must be filed on the Department of Charitable Gaming's Form 101. You are encouraged to file online through our web site <http://www.dcg.virginia.gov> . The Annual Financial Report Form 101 is available on our web site if you wish to mail your report to the Department.
- Transactions Include** The Annual Financial Report form must include all charitable gaming gross receipts and related activities that occurred during the calendar year.
- Fees Due** An audit and administration fee which is 1.125% of the Total Receipts. (Volunteer Fire Departments, Rescue Squads and auxiliary Units, thereof, are exempt from paying the audit and administration fee.) Organizations failing to file required reports, request an extension, or make fee payments when due shall be charged a penalty of \$25 per day from the due date until the required report is filed. (Volunteer Fire Departments, Rescue Squads and Auxiliary Units, thereof, **are not exempt** from paying late fees.)
- Fee Payments** A check for fees due must accompany completed Form 101. Checks should be made payable to the **Treasurer of Virginia**.

IDENTIFY YEAR

Report Year Enter the four-digit calendar year.

ORGANIZATION INFORMATION

<i>If a Volunteer Fire Department, Rescue Squad</i>	Place an "X" in the box on the right if the organization is a Volunteer Fire Department, Volunteer Rescue Squad or Auxiliary Unit thereof.
<i>Organization</i>	Fill in the official name of the organization as shown on the Charitable Gaming Permit.
<i>DCG No.</i>	Provide the organization's four-digit Department of Charitable Gaming (DCG) number. If you do not know your organization's DCG number please contact the Department.
<i>Mailing Address</i>	Provide complete mailing address, including city, state, and zip code.
<i>Business Phone</i>	Provide the organization's telephone number.
<i>E-Mail</i>	Provide an e-mail address for the organization or contact person.
<i>Contact Person</i>	Provide the full name of the individual the DCG should contact if questions arise regarding this report.
<i>Daytime Phone</i>	Provide the daytime phone number of the contact person.

PART 1 – RECEIPTS

Line 1	Bingo Paper Sales Before Discounts – Enter the total gross sales of all bingo paper. (Include all sales: admission, floor, Decision, Lucky 7, Early Birds, Late Birds, Jackpot, Winner-Take-All, etc.)
Line 2	Electronic Bingo Device Sales Before Discounts – Enter the total gross receipts from the sale or rental of electronic bingo devices.
Line 3	Bingo Session Instant Bingo, Seal Card, Coin Board Sales – Enter the gross receipts from all instant bingo, seal card, and coin or merchandise boards sold in conjunction with an organization's bingo games.
Line 4	Bingo Session Treasure Chest and Raffle Sales – Enter the gross receipts from all Treasure Chest and Raffles sold in conjunction with an organization's bingo games.
Line 5	Bingo Session Miscellaneous Sales – Enter the gross receipts from the sale of daubers, tape, and other items if purchased with gaming funds.
Line 6	GROSS RECEIPTS FOR BINGO SESSIONS – Add lines 1 through 5.
Line 7	Discounts Given – Enter the total amount of discounts given during the quarter. Discounts include coupons or any other means where a player does not have to pay full price for an admissions pack. <u>Do not</u> include door prizes here. Door prizes are not discounts; they are prizes and should be included in Line 12d.
Line 8	ADJUSTED RECEIPTS FOR BINGO SESSIONS - Subtract Line 7 from Line 6.
Line 9	Raffle and other Outside Gaming Sales - Enter the gross receipts from the sale of raffle tickets and other outside gaming.
Line 10	TOTAL RECEIPTS FOR YEAR - Add line 8 plus 9.
Line 11	LINE INTENTIONALLY OMITTED.

PART 2 – Prizes

- Line 12**
- a. **Bingo Games** (Regular, Special WTA, Jackpot and Lucky 7, Decision Bingo) – Enter total amount paid out in bingo game prizes.
 - b. **Bingo Session Instant Bingo, Seal Card, Coin Boards** – Enter total cash prizes paid for all instant bingo and seal card games. Do not include merchandise prizes. Merchandise costs should be included in either Line 15 or Line 20.
 - c. **Bingo Session Treasure Chests and Raffles** – Enter total cash prizes paid treasure chests, raffles, etc. Do not include merchandise prizes. Merchandise costs should be included in either Line 15 or Line 20.
 - d. **Door Prizes** – Enter the amount of all cash door prizes and coupons redeemed.
 - e. **Raffles and other Outside Gaming** – Enter the total of all raffle and other outside gaming prizes awarded. Do not include value of donated prizes. Donated prizes do not have any value for financial reporting purposes. *Example: An organization that spent \$500 in raffle receipts for a TV as a prize would enter \$500 on this Line. If the TV had been donated, they would enter –0–.*
 - f. **TOTAL PRIZES AWARDED** – Add Lines 12a through 12e.

PART 3 – EXPENSES

- Line 13** **Cash Payments from Funds at Bingo Sessions** – Enter the total amount of all cash payments (other than prizes you listed in lines above) during bingo sessions for gaming expenses.
- Line 14** **Cash Shortage or Overage** – Enter the combined total of all bingo session shortages/overages. If the combined total is an overage, enter it as a negative figure so it will subtract from expenses.
- Line 15** **Payments to Registered Suppliers** – Enter the total of all bingo supplies purchased from registered suppliers. This includes paper, instants, seal cards, merchandise boards, daubers, tickets, etc.
- Line 16** **Rent Paid for Electronic Bingo Devices** - Enter total rent paid for electronic bingo devices.
- Line 17** **Raffle and other Outside Gaming Supplies** – Enter the total purchases of any supplies used in conjunction with outside raffle sales.
- Line 18** **Bingo Hall Lease Payments** - Enter the total amount paid to a landlord where the bingo games or raffles were held.
- Line 19** **Payments to Department of Charitable Gaming-** Enter the total amount of all checks written to the Department during the year (January – December).
- Line 20** **All Other Gaming Expenses** – Enter total disbursements for expenses directly related to the operation of charitable gaming activities that have not been recorded elsewhere on the report.
- Line 21** **Use of Proceeds** – Enter the total charitable disbursements made during the year.
- a. **Use of Proceeds Facility Disbursements** – Enter the total amount of all disbursements for charitable facility expense. (Attach a listing of the individual checks that make up this total)
 - b. **Use of Proceeds Charitable Donations** – Enter the total amount of all disbursements for charitable donations. (Attach a listing of the individual checks that make up this total)
 - c. **Use of Proceeds Transfers to Restricted Account** – Enter the total amount of all transfers of funds from the gaming account to the restricted fund account. (Complete page 5 of this report)
 - d. **Total Use of Proceeds** – Add Lines 21a + 21b + 21c

- Line 22 Business Expenses** – Enter the total amount of disbursements for business expenses.
- Line 23 TOTAL DISBURSEMENTS (Prizes and Expenses)** – Add Lines 12f, 13, 14, 15, 16, 17, 18, 19, 20, 21d and 22.

PART 4 – CASH RECONCILIATION

- Line 24 Beginning Reconciled Bank Balance** – Enter the reconciled bank balance at the beginning of the year for all charitable gaming checking and savings accounts. (Do not include restricted account see Part 8.) This amount must agree with the amount listed as Ending Reconciled Bank Balance for the prior year.
- Line 25 Beginning Cash on Hand** – Enter the total amount of all gaming funds not reported on Line 24. Cash on hand includes change and petty cash funds. This amount must agree with the amount listed as Ending Cash on Hand for the prior year.
- Line 26 Returned Checks Collected** – Enter the total of all collected bad checks. Money you collected from players that passed bad checks.
- Line 27 Earned Interest Income** – Enter interest earned on charitable gaming accounts. Do not include interest earned on restricted accounts.
- Line 28 Deposits from Non-Gaming Sources** – Enter the total funds received from non-gaming sources deposited into the charitable gaming accounts.
- Line 29 Total Receipts for Year** – Enter the amount from Line 10 from Part 1
- Line 30 TOTAL FUNDS AVAILABLE** – Add Lines 24 through 29.
- Line 31 Ending Bank Balance**
- a. **Bank Statement Balance** – Enter the December 31st balance from the bank statement. (Do not include restricted account see Part 8). Attach a copy of the bank statement with the report.
 - b. **Deposits in Transit** – Enter the total of all deposits for game sessions ending December 31st that had not reached the bank as of the bank statement cut off.
 - c. **Outstanding Checks** – Enter the total of all checks written before December 31st that had not cleared the bank as of the bank statement cut off.
 - d. **Ending Reconciled Bank Balance** – Add Line 31a + 31b and subtract Line 31c.
- Line 32 Ending Cash on Hand** – Enter the total amount of all gaming funds not reported on Line 31. Cash on hand includes change and petty cash funds.
- Line 33 Returned Checks** – Enter the total amount of all bad checks from players returned by your bank as non-payable.
- Line 34 Total Disbursements for Year** – Enter the amount from Line 23 from Part 3.
- Line 35 TOTAL FUNDS ACCOUNTED FOR** – Add Lines 31d through 34.

REPORT IS OUT OF BALANCE BY – Line 30 must equal Line 35.

PART 5 – REQUESTED FOR INFORMATION

- Line 36 Winner-Take-All Receipts** – Enter the total of all winner-take-all receipts for all sessions in the report period.
- Line 37 Bingo Attendance** – Enter the total number of bingo players in attendance for all sessions in the report period

PART 6 – AUDIT AND ADMINISTRATION FEE CALCULATION

- Line 38**
- a. **Audit and Administration Fee** - Multiply Line 10 by 1.125%
(Volunteer Fire Departments and Rescue Squads or Auxiliary Units thereof, are exempt from paying the A & A fee)
 - b. **Late Filing Fee** – If the report is not filed by March 15th, a \$25 per day penalty is assessed and due with the report. Multiply \$25 times the number of days the report is late and enter the amount on this line.
 - c. **Payments Already Made** - Enter the total amount of fees paid to the Department with the four quarterly financial reports for this calendar year.
 - d. **Fee Due with Report** - Add Line 11a and 11b and subtract 11c. Make check payable to Treasurer of Virginia for the amount on this line and mail it with your completed annual report.

ACKNOWLEDGEMENT The President or Designee must sign, attesting to the accuracy of the report data. They must provide their title, print their name, and provide the date signed.

PART 7 – SUPPLIERS

LIST ALL SUPPLIERS PROVIDING GAMING SUPPLIES, EQUIPMENT, ELECTRONIC BINGO DEVICES

SUPPLIER NAME Enter the name of all persons or companies who provided gaming supplies, or electronic bingo devices, or gaming equipment during the calendar year.

INVENTORY OF SUPPLIES

INSTANT BINGO SUPPLIES – INSTANT BINGO/SEAL CARDS/COIN BOARDS

Enter the actual number of full deals. Provide counts by deal name and form number of the instant bingo deals, seal cards, and coin boards, including all information as indicated at the top of each column, *i.e.*, number of deals on hand, number of tickets per deal, price per ticket, number of free tickets per deal, and cash payout per deal.

Line 1 Ending Inventory ON HAND AS OF December 31st – Enter the actual physical count on hand at the end of year.

BINGO PAPER – SINGLE SHEETS AND PACKS (Additional Pages May Be Added, If Necessary)

Enter the actual quantity for each type of paper. Provide the counts by type of paper. Be sure to complete all columns. In the type of paper column, provide pack size (6up, 15up, etc.), face count (1on, 3on, 9on, etc.), and special purpose (Admission Pack, Jackpot Sheets, Winner-Take-All Sheets, Lucky 7 Sheet, U-Pik-Em Sheets, Specials Sheets, Early Bird Sheets, Early Bird Packs, and Bonanza, etc.). In the unit of issue column, indicate whether it is a pack or sheet. In the quantity on hand column, enter the actual number of sheets or packs on hand.

Line 2 Ending Inventory ON HAND AS OF December 31st – Enter the actual physical count on hand for each type of paper at the end of the year.

(Additional Pages May Be Added, if Necessary)

PART 8 - RESTRICTED ACCOUNT TRANSACTIONS

Name of Bank Provide the name of the bank.

Account No. Provide the bank account number.

Purpose of Fund Describe the purpose of the fund, *i.e.*, building fund, conservation fund, capital equipment fund, scholarship fund, etc.

Line 1 Beginning Restricted Bank Account Balance As of January 1st – Enter the reconciled balance at the beginning of the year.

Deposits and Other Credits:

Line 2 Interest Income – Enter interest earned on the account during the year.

Line 3 Deposits from Gaming Account - Enter amount transferred from the gaming account during the year. This must equal the amount on Line 21 c., Part 3 Expenses UOP.

Line 4 Other Deposits – Enter amount deposited from non-gaming sources.

Line 5 Total Credits for Period – Add Lines 2, 3 and 4.

Line 6 Total Funds Available – Add Lines 1 and 5.

Checks and Other Debits:

Line 7 Bank Charges – Enter any fees charged by this bank.

Line 8 Checks: Disbursements – Enter the total amount of all checks written during the year. Specific details must be listed below for each check written. The total of all checks written and listed below should be entered on Line 8.

Line 9 Other Debits – Enter the amount of any other debits that have not been listed above.

Line 10 Total Debits for Period – Add Lines 7, 8 and 9.

Line 11 Ending Restricted Bank Account Balance As of December 31st. Subtract line 10 from line 6. This should be the reconciled bank balance as of December 31st. Enclose a copy of the bank's ending bank statement.

Use A Separate Form For Each Restricted Account

Remember to have the Annual Financial Report properly signed and to include a check for fees due and include copies of Bank Statements and Use of proceeds lists.